

24.02 - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

2402.10 - Cigars, cheroots and cigarillos, containing tobacco

2402.20 - Cigarettes containing tobacco

2402.90 - Other

This heading is restricted to cigars (wrapped or not), cheroots, cigarillos and cigarettes, made of tobacco or of tobacco substitutes. Other smoking tobacco, whether or not containing tobacco substitutes in any proportion, is **excluded (heading 24.03)**.

This heading covers :

(1) **Cigars, cheroots and cigarillos, containing tobacco.**

Such products may be made wholly of tobacco or of mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes present in the mixture.

(2) **Cigarettes containing tobacco.**

Apart from cigarettes containing only tobacco, this heading also includes those made from mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture.

(3) **Cigars, cheroots, cigarillos and cigarettes of tobacco substitutes**, for example, "cigarettes" ("smokes") made from specially processed leaves of a variety of lettuce, containing neither tobacco nor nicotine.

The heading **does not cover** medicinal cigarettes (**Chapter 30**). However, cigarettes containing certain types of products specifically formulated to discourage the habit of smoking but which do not possess medicinal properties remain classified in this heading.